



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 141

Shillong, Thursday, September 9, 2021

18th Bhadra, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st August, 2021.

No.ERTS (T) 65/2017/Pt. I/349. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue by the State Government.
2. **In the Meghalaya Goods and Services Tax Rules, 2017, -**
 - (i) in sub-rule (1) of rule 26,-
 - (a) in the fourth proviso, for the figures, letters and words "31st day of August, 2021", the figures, letters and words "31st day of October, 2021" shall be substituted;
 - (b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;
 - (ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:-

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in FORM GST ASMT-14,-

- (a) after the words, "with effect from-----", the words, "vide Order Reference No.-----, dated-----" shall be inserted;
- (b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;
- (c) at the end after "Designation", the word "Address" shall be inserted.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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NOTIFICATION

The 31st August, 2021.

No.ERTS (T) 65/2017/Pt. I/350. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government in Excise, Registration, Taxation and Stamps Department, No. 76/2018 - State Tax, dated the 31st December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 48, dated the 29th January, 2019, namely:-

In the said notification, in the ninth and tenth provisos, for the figures, letters and words "31st day of August, 2021", wherever they occur, the figures, letters and words "30th day of November, 2021" shall be substituted.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st August, 2021.

No.ERTS (T) 65/2017/Pt. I/351. - In partial modification of the notifications of the Government of Meghalaya, Excise, Registration, Taxation & Stamps Department, No. 35/2020-State Tax, dated the 27th April, 2020, and No. 14/2021-State Tax, dated the 1st May, 2021, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 95 dated the 8th June, 2021, in exercise of the powers conferred by section 168 A of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended upto the 30th day of September, 2021.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.